

By                     

       B. No. 1413

A BILL TO BE ENTITLED

AN ACT

relating to an exemption for coal-fired boiler systems and related equipment under the Limited Sales, Excise, and Use Tax Act; amending Chapter 20, Title 122A, Taxation--General, Revised Civil Statutes of Texas, 1925, as amended, by adding Article 20.041.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

Section 1. Chapter 20, Title 122A, Taxation--General, Revised Civil Statutes of Texas, 1925, as amended, is amended by adding Article 20.041 to read as follows:

"Article 20.041. EXEMPTION: COAL BOILERS. (A) There are exempted from the taxes imposed by this Chapter the receipts from the sale, lease, or rental of, and the use, storage, or other consumption in this state of, a coal-fired boiler system used to produce steam for heating or cooling or for energy production and other equipment directly related to a coal boiler system.

"(B) A coal boiler system includes a boiler system fueled by lignite, or other solid mineral fuels, excluding natural gas and petroleum and petroleum products. Equipment directly related to a coal boiler system includes fuel handling and storage equipment and facilities, pollution control and abatement equipment required to conform the system to state or federal air control standards, waste disposal equipment, and other equipment necessary for the operation of a coal boiler system and not common to a natural gas or fuel oil fired system.

1           "(C) The exemption authorized by this Article does not apply  
2 to a coal boiler system that may be fueled by or is designed to be  
3 readily converted to be fueled by natural gas.

4           "(D) To qualify for the exemption authorized by this  
5 Article, a person acquiring a coal boiler system in this state or  
6 importing a coal boiler system to this state for installation must  
7 notify the comptroller who may inspect the boiler system and  
8 related equipment to determine the taxable status of the  
9 acquisition or import.

10           "(E) If a person has acquired a coal boiler system without  
11 payment of the taxes imposed by this Chapter on the boiler system  
12 or on related equipment because of the exemption authorized by this  
13 Article and the boiler system is not in beneficial use on or before  
14 January 1, 1983, the exemption authorized by this Article does not  
15 apply to that boiler system and related equipment and the tax  
16 imposed by Article 20.03 of this Chapter applies to the boiler  
17 system and related equipment.

18           "(F) This Article expires on January 1, 1987."

19           Sec. 2. The importance of this legislation and the crowded  
20 condition of the calendars in both houses create an emergency and  
21 an imperative public necessity that the constitutional rule  
22 requiring bills to be read on three several days in each house be  
23 suspended, and this rule is hereby suspended, and that this Act  
24 take effect and be in force from and after its passage, and it is  
25 so enacted.

H. B. No. 1413

By Lauhoff

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relating to an exemption for coal-fired boiler systems and related equipment under the Limited Sales, Excise, and Use Tax Act; amending Chapter 20, Title 122A, Taxation--General, Revised Civil Statutes of Texas, 1925, as amended, by adding Article 20.041.

MAR 2 1977

1. Filed with the Chief Clerk.

MAR 3 1977

2. Read first time and Referred to Committee on Ways & Means

3. Reported favorably (as amended) and sent to Printer at \_\_\_\_\_ M.  
(time)

4. Printed, distributed and sent to the Committee on Calendars at \_\_\_\_\_ M.  
(time)

5. Read second time (amended); passed to third reading (failed) by (Non-Record Vote) (Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting).

6. Motion to reconsider and table the vote by which H.B. \_\_\_\_\_ was ordered engrossed prevailed (failed) by a (Non-record vote) (Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, and \_\_\_\_\_ present, not voting).

7. Constitutional Rule requiring bills to be read on three several days suspended (failed to suspend) by a four-fifths vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, and \_\_\_\_\_ present, not voting.

8. Read third time (amended); finally passed (failed) by (Non-Record Vote) (Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting).

9. Caption ordered amended to conform to body of bill.

10. Motion to reconsider and table the vote by which H.B. \_\_\_\_\_ was finally passed prevailed (failed) by a (Non-record) (Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, and \_\_\_\_\_ present, not voting).

11. Ordered Engrossed at \_\_\_\_\_ M.  
(time)

12. Engrossed.

13. Returned to Chief Clerk at \_\_\_\_\_ M.  
(time)

14. Sent to Senate.

\_\_\_\_\_  
Chief Clerk of the House

15. Received from the House \_\_\_\_\_

16. Read, referred to Committee on \_\_\_\_\_

17. Reported favorably \_\_\_\_\_

18. Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.

19. Ordered not printed.

20. Regular order of business suspended by  
(a viva voce vote.)  
( \_\_\_\_\_ yeas, \_\_\_\_\_ nays.)

\_\_\_\_\_ 21. To permit consideration, reading and passage, Senate and Constitutional Rules  
suspended by vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays.

\_\_\_\_\_ 22. Read second time \_\_\_\_\_ passed to third reading by:  
(a viva voce vote.)  
( \_\_\_\_\_ yeas, \_\_\_\_\_ nays.)

\_\_\_\_\_ 23. Caption ordered amended to conform to body of bill.

\_\_\_\_\_ 24. Senate and Constitutional 3-Day Rules suspended by vote of \_\_\_\_\_ yeas,  
\_\_\_\_\_ nays to place bill on third reading and final passage.

\_\_\_\_\_ 25. Read third time and passed by  
(a viva voce vote.)  
( \_\_\_\_\_ yeas, \_\_\_\_\_ nays.)

OTHER ACTION: OTHER ACTION:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_ 26. Returned to the House.

\_\_\_\_\_ 27. Received from the Senate (with amendments).

\_\_\_\_\_ 28. House (Concurred) (Refused to Concur) in Senate Amendments by a (Non-record  
Vote) (Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present,  
not voting).

\_\_\_\_\_ 29. Conference Committee Ordered.

\_\_\_\_\_ 30. Conference Committee Report Adopted (Rejected) by a (Non-record Vote) (Record  
Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, and \_\_\_\_\_ present, not voting).

\_\_\_\_\_ 31. Ordered Enrolled at \_\_\_\_\_ : \_\_\_\_\_ M.  
(time)